



Justin P. Wilson, Comptroller

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Jackson County Leaders Must Address Repeated Audit Findings

The Tennessee Comptroller's Office has released its audit of Jackson County government for the fiscal year ended June 30, 2020. The audit report includes 10 findings, seven of which were also noted in last year's report.

The findings detail deficiencies, weaknesses, or noncompliance within the Office of County Mayor and Office of County Clerk. Repeated findings show that management has been unable or unwilling to correct issues that were noted in the previous year's audit report.

The findings in the Office of County Mayor included several problems with the office's purchasing procedures including purchase order deficiencies; paying invoices without documentation that goods or services had been rendered; and not coding purchases to the proper accounts.

Auditors also had to make material adjustments to the county's financial statements to ensure accuracy. This is a strong indicator that the county has ineffective controls over the maintenance of its accounting records.

The findings in the Office of County Clerk note that a \$40,514.23 cash shortage existed in the Office on June 30, 2020. This shortage primarily occurred during the tenure of former Jackson County Clerk Amanda Stafford. On May 28, 2020, Amanda Stafford pled guilty to two counts of theft over \$2,500 after a Comptroller's Office investigation revealed her misappropriation. The Clerk's Office received a check from its insurance company in September 2020 to eliminate the cash shortage.

The clerk's office must also take steps to address repeat findings that include failing to document changes and deletions to receipts; not depositing funds within three days of collection; not segregating duties adequately; not reviewing its audit software logs; and failing to restrict access to its accounting software.

"I encourage the County Mayor and new County Clerk to take the necessary steps to address all of these audit findings," said Comptroller Justin P. Wilson. "It is especially important that county leaders fix problems that have continued across multiple years. The county's audit committee should meet regularly to ensure corrective action is taken."

To view the Jackson County Audit Report click [here](#).

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